

**FINAL**

AMENDED  
October 4, 2016

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2016, Legislative Day No. 34

Bill No. 66-16

Introduced by Mr. Grasso

By the County Council, September 6, 2016

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Introduced and first read on September 6, 2016  
Public Hearing set for and held on October 4, 2016  
Public Hearing on AMENDED BILL set for and held on October 17, 2016  
Bill Expires December 10, 2016

By Order: Elizabeth E. Jones, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Real Property Tax Credits & Fee Exemptions -  
2 Residential Rehabilitation

3  
4 FOR the purpose of establishing a tax credit for certain types of residential rehabilitation;  
5 defining "residential rehabilitation"; establishing a method for the calculation of a  
6 residential rehabilitation tax credit; establishing the procedure for applying for a  
7 residential rehabilitation tax credit; exempting residential rehabilitation from fees for  
8 grading and building permits; providing for the termination date of this Ordinance;  
9 and generally relating to residential rehabilitation.

10  
11 BY renumbering: §§ 4-2-313 through 4-2-316 to be §§ 4-2-314 through 4-2-317,  
12 respectively; and § 16-1-101(78) through (97) to be § 16-1-101(79) through (98),  
13 respectively  
14 Anne Arundel County Code (2005, as amended)

15  
16 BY adding: §§ 4-2-313 and 16-1-101(78)  
17 Anne Arundel County Code (2005, as amended)

18  
19 BY repealing and reenacting with amendments: § 16-3-207(a)  
20 Anne Arundel County Code (2005, as amended)

21  
22 BY adding: Construction Code, Chapter 1, § 108.2.1.5

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[Brackets] indicate matter stricken from existing law.  
Asterisks \*\*\* indicate existing Code provisions in a list or chart that remain unchanged.  
Underlining indicates amendments to bill.  
~~Strikeover~~ indicates matter stricken from bill by amendment.

1 Anne Arundel County Construction and Property Maintenance Codes Supplement,  
2 October 1, 2005 (as amended)

3  
4 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
5 *Maryland,* That §§ 4-2-312 through 4-2-315 and 16-1-101(78) through (97) of the Anne  
6 Arundel County Code (2005, as amended) are hereby renumbered to be §§ 4-2-313  
7 through 4-2-316 and 16-1-101(79) through (98), respectively.

8  
9 SECTION 2. *And be it further enacted,* That Section(s) of the Anne Arundel County  
10 Code (2005, as amended) read as follows:

11  
12 **ARTICLE 4. FINANCE, TAXATION AND BUDGET**

13  
14 **TITLE 2. REAL PROPERTY TAXES**

15  
16 **4-2-313. Residential Rehabilitation Tax Credit.**

17  
18 (A) **Definitions.** IN THIS SECTION, "RESIDENTIAL REHABILITATION" MEANS THE  
19 DEMOLITION OF AN EXISTING SINGLE-FAMILY DETACHED DWELLING UNIT OR UNITS  
20 AND THE CONSTRUCTION OF AN EQUAL NUMBER OF NEW SINGLE-FAMILY DETACHED  
21 DWELLING UNITS ON THE SAME LOT OR LOTS. "RESIDENTIAL REHABILITATION" DOES  
22 NOT INCLUDE EXISTING SINGLE-FAMILY DETACHED DWELLING UNITS WITH AN  
23 ASSESSED VALUE OF \$350,000 OR MORE PER UNIT.

24  
25 (B) **Creation.** THERE IS A TAX CREDIT FROM COUNTY REAL PROPERTY TAXES  
26 LEVIED ON PROPERTY ON WHICH A RESIDENTIAL REHABILITATION PROJECT HAS BEEN  
27 COMPLETED AND FOR WHICH A CERTIFICATE OF OCCUPANCY HAS BEEN ISSUED.

28  
29 (C) **Calculation and Duration.** THE RESIDENTIAL REHABILITATION TAX CREDIT  
30 SHALL BE EQUAL TO THE REAL PROPERTY TAX INCREASE ATTRIBUTABLE TO THE  
31 INCREASE IN THE ASSESSMENT OF THE REAL PROPERTY OVER THE ASSESSMENT BEFORE  
32 THE REAL PROPERTY WAS REHABILITATED. A RESIDENTIAL REHABILITATION TAX  
33 CREDIT MAY BE CLAIMED AND GRANTED FOR NO MORE THAN FIVE CONSECUTIVE  
34 YEARS.

35  
36 (D) **Time for filing application.** AN APPLICATION FOR THE TAX CREDIT CREATED  
37 BY THIS SECTION SHALL BE FILED ON OR BEFORE ~~OCTOBER 1~~ JUNE 1 PRIOR TO THE TAX  
38 YEAR FOR WHICH THE CREDIT IS SOUGHT. IF THE APPLICATION IS FILED AFTER  
39 ~~OCTOBER 1~~ JUNE 1, THE CREDIT SHALL BE DISALLOWED THAT YEAR BUT SHALL BE  
40 TREATED AS AN APPLICATION FOR THE TAX CREDIT FOR THE NEXT SUCCEEDING YEAR.  
41 ALL APPLICATIONS MUST BE FILED NO LATER THAN ONE YEAR AFTER ISSUANCE OF A  
42 CERTIFICATE OF OCCUPANCY.

43  
44 (E) **Form of application.** AN APPLICATION FOR THE TAX CREDIT SHALL BE  
45 SUBMITTED TO THE CONTROLLER ON A FORM THAT THE OFFICE OF FINANCE REQUIRES;  
46 BE ACCOMPANIED BY DOCUMENTARY EVIDENCE OF THE DEMOLISHED DWELLING AND  
47 A COPY OF A CERTIFICATE OF OCCUPANCY FOR THE DWELLING UNIT(S) COMPLETED;  
48 AND INCLUDE ANY ADDITIONAL INFORMATION THE CONTROLLER BELIEVES NECESSARY  
49 TO DETERMINE WHETHER THE TAX CREDIT SHOULD BE GRANTED.

50  
51 (F) **Grant of application.** THE TAX CREDIT SHALL BE GRANTED BY THE  
52 CONTROLLER IF THE APPLICATION MEETS THE REQUIREMENTS OF THIS SECTION.  
53

1 **ARTICLE 16. FLOODPLAIN MANAGEMENT, EROSION CONTROL AND**  
2 **STORMWATER MANAGEMENT**

3  
4 **TITLE 1. DEFINITIONS AND GENERAL PROVISIONS**

5  
6 **16-1-101. Definitions.**

7  
8 (78) "RESIDENTIAL REHABILITATION" MEANS THE DEMOLITION OF AN EXISTING  
9 SINGLE-FAMILY DETACHED DWELLING UNIT OR UNITS AND THE CONSTRUCTION OF AN  
10 EQUAL NUMBER OF NEW SINGLE-FAMILY DETACHED DWELLING UNITS ON THE SAME  
11 LOT OR LOTS. "RESIDENTIAL REHABILITATION" DOES NOT INCLUDE EXISTING SINGLE-  
12 FAMILY DETACHED DWELLING UNITS WITH AN ASSESSED VALUE OF \$350,000 OR MORE  
13 PER UNIT.  
14

15 **TITLE 3. EROSION AND SEDIMENT CONTROL**

16  
17 **16-3-207. Fees; refunds.**

18  
19 (a) **Fees.** The fees set forth in the chart in this subsection apply to all grading permits  
20 other than those issued for work on property owned or leased and developed by the  
21 County or the Board of Education AND FOR RESIDENTIAL REHABILITATION.  
22

23 \*\*\*

24  
25 SECTION 3. *And be it further enacted,* That the Anne Arundel County Construction  
26 and Property Maintenance Codes Supplement, October 1, 2005 (as amended) read as  
27 follows:  
28

29 **CONSTRUCTION AND PROPERTY MAINTENANCE SUPPLEMENT**

30  
31 **CONSTRUCTION CODE**

32  
33 **Chapter 1**

34 **Construction Code Administrative Provisions**

35  
36 **Section 108**

37 **Fees**

38  
39 **108.2.1.5. Residential rehabilitation.** RESIDENTIAL REHABILITATION SHALL BE  
40 EXEMPT FROM BUILDING PERMIT FEES.  
41

42 SECTION 4. *And be it further enacted,* that the provisions of this Ordinance shall  
43 remain in effect for five years from the date this Ordinance becomes effective, after  
44 which it shall stand repealed and be of no further force and effect, except for applications  
45 for a residential rehabilitation credit that are submitted to the Controller prior to the  
46 effective date this Ordinance is repealed.  
47

48 SECTION 4. 5. *And be it further enacted,* That this Ordinance shall take effect 45  
49 days from the date it becomes law.

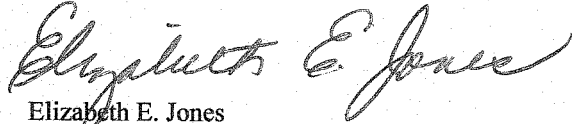
Bill No. 66-16

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AMENDMENTS ADOPTED: October 4, 2016

READ AND PASSED this 17<sup>th</sup> day of October, 2016

By Order:



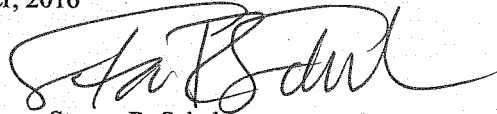
Elizabeth E. Jones  
Administrative Officer

PRESENTED to the County Executive for his approval this 18<sup>th</sup> day of October, 2016



Elizabeth E. Jones  
Administrative Officer

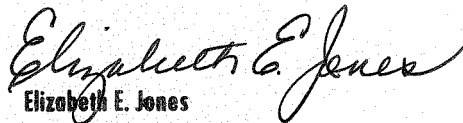
APPROVED AND ENACTED this 25<sup>th</sup> day of October, 2016



Steven R. Schuh  
County Executive

EFFECTIVE DATE: December 9, 2016

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.  
66-16. THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.



Elizabeth E. Jones  
Administrative Officer